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CLERK U.S. DISTRICT COURT	
DISTRICT OF ARIZONA	
BY <i>[Signature]</i> DEPUTY	

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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF ARIZONA

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SECURITIES AND EXCHANGE  
COMMISSION,

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Plaintiff,

v.

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PAUL H. BRISTOW AND NIKHIL SINHA,

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Defendants.

**CV '04 2601 PHX FJM**

Docket Number:

**FINAL JUDGMENT AS  
TO DEFENDANT  
PAUL H. BRISTOW**

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The Securities and Exchange Commission having filed a Complaint and Defendant Paul H. Bristow (“Defendant”) having entered a general appearance; consented to the Court’s jurisdiction over Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

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I.

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IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant, Defendant's agents, servants, employees, attorneys, assigns, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 10(b) of the

*[Signature]*

1 Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and Rule 10b-5  
2 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentality of  
3 interstate commerce, or of the mails, or of any facility of any national securities exchange, in  
4 connection with the purchase or sale of any security:

5 (a) to employ any device, scheme, or artifice to defraud;  
6 (b) to make any untrue statement of a material fact or to omit to state a material fact  
7 necessary in order to make the statements made, in the light of the circumstances  
8 under which they were made, not misleading; or  
9 (c) to engage in any act, practice, or course of business which operates or would  
10 operate as a fraud or deceit upon any person.

12 II.

13 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant  
14 and Defendant's agents, servants, employees, attorneys, and all persons in active concert or  
15 participation with them who receive actual notice of this Final Judgment by personal service or  
16 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section  
17 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)] and Rule 13b2-1 promulgated thereunder  
18 [17 C.F.R. § 240.13b2-1] by:

19 (a) falsifying or causing to be falsified any book, record or account subject to Section  
20 13(b)(2)(A) of the Exchange Act; or  
21 (b) knowingly circumventing or knowingly failing to implement a system of internal  
22 accounting controls.

1 III.  
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4 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that  
5 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in active  
6 concert or participation with them who receive actual notice of this Final Judgment by personal  
7 service or otherwise are permanently restrained and enjoined from aiding and abetting any  
8 violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act [15 U.S.C. §§ 78m(a), and  
9 78m(b)(2)(A)] and Rules 12b-20 and 13a-13 thereunder [17 C.F.R. §§ 240.12b-20 and 240.13a-  
13], by knowingly providing substantial assistance to an issuer that:

10 (a) fails to file with the Commission any report or statement required to be filed with  
11 the Commission pursuant to Section 13(a) of the Exchange Act and the rules and  
12 regulations promulgated thereunder, or information and documents required by  
13 the Commission to keep reasonably current the information and documents  
14 required to be included in or filed with an application or registration statement  
15 filed pursuant to Section 12 of the Exchange Act;  
16 (b) fails, in addition to the information expressly required to be included in a  
17 statement or report, to add such further material information as is necessary to  
18 make the required statements, in the light of the circumstances under which they  
19 were made not misleading;  
20 (c) fails to make and keep books, records, and accounts, which, in reasonable detail,  
21 accurately and fairly reflect the transactions and dispositions of assets of the  
22 issuer.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant  
is liable for disgorgement of \$53,680, representing profits allegedly gained as a result of the  
conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of  
\$6,999.89, for a total of \$60,679.89. Defendant shall satisfy this obligation by paying \$60,679.89  
within ten business days to the Clerk of this Court, together with a cover letter identifying Paul  
H. Bristow as a defendant in this action; setting forth the title and civil action number of this  
action and the name of this Court; and specifying that payment is made pursuant to this Final  
Judgment. Defendant shall simultaneously transmit photocopies of such payment and letter to  
the Commission's counsel in this action. By making this payment, Defendant relinquishes all  
legal and equitable title, and interest in such funds, and no part of the funds shall be  
retumed to Defendant. The Clerk shall deposit the funds into an interest bearing account with

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant

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civil penalty in the amount of \$30,000 pursuant to Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. Defendant shall make this payment by the later of January 6, 2005 or within ten (10) business days after entry of this Final Judgment by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying Paul H. Bristol as a defendant in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a

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1 the Court Registry Investment System ("CRIS"). These funds, together with any interest and  
2 income earned thereon (collectively, the "Fund"), shall be held by the CRIS until further order of  
3 the Court. In accordance with the guidelines set by the Director of the Administrative Office of  
4 the United States Courts, the Clerk is directed, without further order of this Court, to deduct from  
5 the income earned on the money in the Fund a fee equal to ten percent of the income earned on  
6 the Fund. Such fee shall not exceed that authorized by the Judicial Conference of the United  
7 States. *Not later than 90 days after entry of this judgment,  
N The Commission may propose a plan to distribute the Fund subject to the Court's  
Shall*  
8 approval.

10 VI.

11 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is  
12 incorporated herein with the same force and effect as if fully set forth herein, and that Defendant  
13 shall comply with all of the undertakings and agreements set forth therein.

14 VII.

15 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain  
16 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment. *This  
17 Case is, nevertheless, terminated,*  
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19 VIII.

20 There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil  
21 Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

22 Dated: Dec 9, 2004

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24 UNITED STATES DISTRICT JUDGE  
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